



# **2023-24 Fund 3 Actual Revenue and Expenditures**

Planning and Budgeting Council Meeting  
December 4, 2024

# Agenda

- Expenditure Breakdown (all funds)
- Actual Revenue and Expenditures (fund 3)
- Appendix 1-Fund Types
- Appendix 2-Fund 3 List
- Q &A

# All Funds: Fiscal Year\* Expenditure Breakdown

## 2023-24 Expenditures (all funds\*\*) \$58.7M

Fund #	202-23	2023-24	2023-24 %	2023-24 % Operational Funds
Fund 1: General Fund –Unrestricted	\$35,663,304	\$37,715,367	64%	74%
Fund 2: Self-Insurance Fund -Restricted	\$37,190	\$37,190	0%	
<b>Fund 3: General Fund -Restricted</b>	<b>\$10,260,720</b>	<b>\$13,494,125</b>	<b>23%</b>	<b>26%</b>
Fund 4: Capital Projects Fund	\$1,143,275	\$750,162	1%	
Fund 5: Enterprise (Bookstore, Food Services, etc.)	\$0	\$0	0%	
Fund 6: Special Revenue	\$0	\$0	0%	
Fund 7: Expendable Trust (Direct Student Aid)	\$6,353,165	\$6,728,962	11%	
Fund 8: Expendable Trust (Post-Retirement Benefits/Housing Loan Program)	\$0	\$0		
<b>Total</b>	<b>\$53,457,653</b>	<b>\$58,725,805</b>	<b>100%</b>	<b>100%</b>

\*\* Fund Types definitions-Appendix 1

# Fund 3: Expenditure by Fund Type

## 2023-24 Expenditures Fund 3 \$13.5M

Fund 3 Type	2022-23	2023-24	2023-24 %
30000's - Federal Funds	\$1,962,482	\$1,576,115	12%
31000's - State Funds	\$6,126,337	<b>\$9,002,273</b>	67%
32000's - Local Funds	\$415,858	\$420,536	3%
35000's & 38000's - Miscellaneous Restricted Funds	\$1,442,738	<b>\$2,129,291</b>	16%
39000's - Restricted Fees	\$313,304	\$365,911	3%
<b>Total</b>	<b>\$10,260,720</b>	<b>\$13,494,125</b>	

# Fund 3: Expenditure by Spending Categories

## 2023-24 Fund 3 Expenditures by Spending Categories

Spending Categories	2022-23	2023-24	2023-24 %
Classified Salaries and Benefits	\$4,196,340	\$5,747,339	42%
Faculty Salaries and Benefits	\$3,244,138	\$4,152,274	30%
Operational Expenses	\$2,820,241	\$3,854,804	28%
<b>Total</b>	<b>\$10,260,720</b>	<b>\$13,754,416</b>	<b>100%</b>

# Appendix 1-Fund Types

**Governmental Funds:** used to collect financial information on resources used or available for use in carrying out operations associated with the institution's educational objectives.

- Fund 1: General Fund –Unrestricted
- Fund 2: Self-Insurance Fund -Restricted
- Fund 3: General Fund -Restricted
- Fund 4: Capital Projects Fund
- Fund 6: Special Revenue –Child Development

**Proprietary Funds:** used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector.

- Fund 5: Enterprise (Bookstore, Food Services, Associated Students, etc.)

**Fiduciary Funds:** used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

- Fund 7: Expendable Trust (Financial Aid)
- Fund 8: Expendable Trust (Reserve for Post-Retirement Benefits/Housing Loan Program)

## Appendix 2-Fund 3 Expenditures by Fund Number

See PDF attached



# Cañada College

**Thank you**



# Cañada College

## Fund 3: General Funds- Restricted 2021-22 to 2024-25 Expenditures

Description	2021-22 YTD	2022-23 YTD	2023-24 YTD	2024-25 as of 12/02/2024
<b>30000's - Federal Funds</b>				
30005 - Federal Workstudy Prog.	\$ 51,706.10	\$ 69,766.50	\$ 69,237.87	\$ 40,717.01
30007 - Strengthening CTE - Perkins V	\$ 114,299.00	\$ 126,076.00	\$ 121,186.00	\$ 48,512.85
30038 - Child Dev Consrtm Fed/St Yosemite	\$ 13,800.00	\$ 13,800.00	\$ 13,800.00	
30134 - HSI-ESO Adelante 10/01/16-09/30/21	\$ 404,028.32	\$ 122,842.05	\$ -	
30135 - HSI STEM GANAS 10/01/16-09/30/21	\$ 778,461.24	\$ 162,576.88	\$ 256,169.98	
30143 - TRIO Upward Bound-9/1/17 to 8/31/22	\$ 274,714.59	\$ 93,904.18	\$ -	
30147 - NSF ASCENT 10/1/18-9/30/24	\$ 64,121.70	\$ 116,691.61	\$ 87,876.17	\$ -
30151 - NSF - INCLUDES SJECCD CCEM	\$ 8,238.15	\$ -	\$ -	
30153 - NSF IUUSE HSI 04/15/20-03/31/25	\$ 240,236.02	\$ 225,597.19	\$ 195,067.50	\$ 27,349.46
30159 - TRIO SSS Canada	\$ 319,177.74	\$ 308,448.33	\$ 244,430.16	\$ 119,422.90
30162 - CRRSAA - HEERF II Institutional	\$ 368,806.79	\$ 67,211.86		
30163 - CRRSAA - HEERF II - MSI	\$ 90,947.00			
30165 - ARPA - HEERF III Institutional	\$ 799,255.39	\$ 593,553.67	\$ -	
30166 - ARPA - HEERF III - MSI	\$ 58,315.74	\$ -		
30169 - DHSI - Title V 2022-2027 Canada P2C		\$ 60,203.49	\$ 481,227.96	\$ 212,358.71
30170 - SFSU AANAPISI Title III Coop		\$ 1,810.50	\$ 107,119.08	\$ 39,949.79
<b>30000's - Federal Funds Total</b>	<b>\$ 3,586,107.78</b>	<b>\$ 1,962,482.26</b>	<b>\$ 1,576,114.72</b>	<b>\$ 488,310.72</b>
<b>31000's - State Funds</b>				
31002 - AB 77/DSPS	\$ 499,265.56	\$ 681,435.00	\$ 764,202.00	\$ 298,434.45
31003 - Extended Opportunity Program	\$ 629,642.95	\$ 673,240.53	\$ 766,739.00	\$ 345,863.20
31004 - Care/EOP	\$ 43,711.32	\$ 70,701.47	\$ 82,909.00	\$ 42,449.50
31012 - Foster Parent Training Recr	\$ 69,162.00	\$ 52,671.57	\$ 49,919.08	\$ -
31016 - AB602 FA Admin Allowance	\$ 207,702.00	\$ 236,597.00	\$ 236,930.00	\$ 95,590.60
31031 - CalWORKs	\$ 131,669.65	\$ 157,766.80	\$ 158,450.88	\$ 71,281.49
31033 - TANF	\$ 30,147.68	\$ 33,347.00	\$ 32,475.00	\$ 8,070.90
31045 - AB1725 Staff Diversity	\$ 2,000.00			
31069 - Lottery -- Prop 20 -- Instr MatrIs	\$ 163,082.98	\$ 222,886.22	\$ 434,125.75	\$ 131,224.64
31077 - MESA CCCP/FSS	\$ 26,314.93		\$ 79,138.39	\$ 129,910.39
31157 - UC Regents Puente Program-Canada	\$ 1,723.57	\$ 3,882.89	\$ 32,617.11	\$ 586.35
31195 - Guided Pathways Grant CCCCCO	\$ 61,195.79			
31214 - Innovation in Higher Education	\$ 111,028.41	\$ 7,515.77		
31216 - Student Equity and Achievement Prog	\$ 1,695,692.92	\$ 1,525,795.08	\$ 1,801,084.00	\$ 649,121.04
31221 - CCCCCO Financial Aid Technology	\$ 69,918.45	\$ 15,810.56	\$ 17,499.19	\$ 24,349.43
31233 - Veteran Resource Center 1819 approp	\$ 96.52			
31234 - Incarcerated Students Reentry Prog	\$ 6,475.58			
31235 - SEAP carry-over	\$ 1,280.07	\$ 14,064.08	\$ 275,753.92	\$ -
31236 - Classified Prof Dev 1819, apport			\$ 25,305.89	
31240 - SMUHSD - ACCEL FY19-20	\$ 2,184.03			
31245 - Veteran Resource Center 1920 approp	\$ 23,584.29	\$ 26,730.36		
31247 - Strong Workforce Local CCCCCO 19-20 (Year 4)	\$ 424,830.80			
31254 - Cabrillo CCD 1920 Strong Workforce (Year 4)	\$ 143,641.19	\$ -		
31256 - SMUHSD - ACCEL FY20-21	\$ 123,816.71			
31257 - Veteran Resource Center 20-21	\$ -	\$ 33,184.82	\$ 19,775.64	\$ -
31258 - Strong Workforce Local CCCCCO 20-21 (Year 5)	\$ 649,996.00	\$ -		
31259 - California College Promise 20-21	\$ 24,100.00			
31260 - EOPS C/O	\$ 23,882.99	\$ 11,911.05		
31261 - CARE C/O	\$ 27,642.27	\$ 39,078.68	\$ 12,000.53	
31262 - Foster Care Education C/O			\$ 23,317.43	

Description	2021-22 YTD	2022-23 YTD	2023-24 YTD	2024-25 as of 12/02/2024
31263 - CalWORKs C/O	\$ 7,363.13	\$ 15,237.35	\$ 25,527.20	\$ 13,528.10
31265 - COVID-19 Response Block Grant - ST	\$ 48,072.04	\$ -		
31268 - Dreamer Resource Liaisons 20-21	\$ 23,649.66			
31269 - Veteran Resource Center One Time	\$ -	\$ 1,713.79	\$ 18,913.83	\$ 4,527.96
31270 - RSCCD RD Global Trade	\$ 154,565.46			
31272 - Retention/Enrollment Outreach 21-22	\$ 75,510.96	\$ 181,351.47	\$ 23,674.06	
31273 - Immediate Action CalFresh Outreach	\$ -	\$ 925.10	\$ -	\$ -
31274 - RSCCD RD Special Projects	\$ 115,273.62			
31275 - Cabrillo CCD 2021 Strong Workforce (Year 5)	\$ 332,497.00			
31276 - Dreamer Resource Liaisons 21-22	\$ 61,783.70	\$ 5,752.30	\$ -	
31277 - Veteran Resource Center 21-22	\$ -	\$ -	\$ 53,039.00	\$ -
31278 - California College Promise 21-22	\$ 219,718.63	\$ 81,338.91	\$ -	
31279 - SMUHSD - ACCEL FY21-22	\$ 79,438.31	\$ 91,244.69	\$ -	
31280 - Strong Workforce Local CCCC 21-22 (Year 6)	\$ 102,789.81	\$ 496,778.26	\$ 196,020.93	\$ -
31281 - DSPS C/O	\$ 24,739.56	\$ 16,733.44		
31282 - Guided Pathways 22-23		\$ 121,619.77	\$ 25,479.23	
31283 - Student Mental Health Services 2122	\$ 147,921.30	\$ 85,605.70	\$ -	
31284 - Basic Needs 21-22 Ongoing	\$ -	\$ 67,457.42	\$ 103,266.58	
31285 - Basic Needs 21-22 OneTime	\$ 7,796.24	\$ 127,642.80	\$ 45,230.91	\$ -
31286 - LGBTQ+ Services 21-22	\$ -	\$ 1,952.80	\$ 21,299.98	\$ 2,632.07
31287 - Cabrillo CCD RD Global Trade	\$ 99,033.00			
31288 - Cabrillo CCD RD Global Trade	\$ 99,033.00			
31289 - Culturally Competent Faculty PD		\$ 11,916.73	\$ 16,268.33	
31291 - CAI XR Pre - Apprenticeship Program		\$ 42,986.84	\$ 131,112.83	\$ 51,625.13
31292 - CAI XR Apprenticeship Program		\$ 31,397.19	\$ 92,767.37	\$ 40,751.29
31293 - LSP Operational Services 21-22	\$ -	\$ 3,218.00		
31295 - Cabrillo CCD 2122 Strong Workforce (Year 6)	\$ -	\$ 377,574.00	\$ -	\$ -
31298 - California College Promise 22-23		\$ 238,069.03	\$ -	
31299 - Student Mental Health Services 2223		\$ 89,004.36	\$ 59,963.64	\$ -
31300 - Strong Workforce Local CCCC 22-23 (Year 7)		\$ -	\$ 399,807.14	\$ 351,497.96
31301 - Basic Needs 22-23 Ongoing		\$ -	\$ 205,425.00	\$ 19,752.39
31302 - SMUHSD - ACCEL FY22-23		\$ 123,120.85	\$ 58,759.15	
31303 - Dreamer Resource Liaisons 22-23		\$ 56,075.25	\$ 2,710.75	
31304 - Veteran Resource Center 22-23		\$ -	\$ -	\$ 26,296.15
31305 - Basic Needs 22-23 OneTime		\$ -	\$ 95,898.32	\$ 60,124.09
31306 - COVID-19 Recovery Block Grant			\$ 521,070.50	\$ 142,713.75
31308 - Rising Scholars Network		\$ -	\$ 90,918.51	\$ 43,517.64
31309 - Zero Textbook Cost Grant Phase 1		\$ 18,500.00	\$ 1,500.00	
31310 - Retention/Enrollment Outreach 22-23		\$ -	\$ 215,436.00	
31311 - Learning-Aligned Employment Program		\$ 38.24	\$ 19,158.82	\$ -
31313 - Cabrillo CCD 2223 Strong Workforce (Year 7)		\$ 30,971.75	\$ 261,581.63	\$ 115,827.24
31314 - CAI VDM Pre-Apprenticeship Program			\$ 12,965.22	\$ -
31315 - CAI VDM Apprenticeship Program			\$ -	\$ 3,267.01
31316 - NextUp 22-23		\$ 1,491.59	\$ 114,420.41	\$ 53,606.94
31318 - Zero Textbook Cost Grant -One Time		\$ -	\$ 128,668.38	\$ 31,290.63
31321 - AANHPI Student Achievement 2223		\$ -	\$ 150,697.00	\$ -
31325 - California College Promise 23-24			\$ 297,680.40	\$ -
31326 - Basic Needs 23-24 OneTime			\$ -	\$ 46,092.40
31327 - NextUp 23-24			\$ 24,309.23	\$ 13,218.14
31328 - SMUHSD - ACCEL FY23-24			\$ 181,099.68	\$ 6,826.60
31329 - Student Mental Health Services 2324			\$ 156,088.00	\$ -
31330 - Dreamer Resource Liaisons 23-24			\$ 69,155.00	\$ 5,874.92
31331 - Veteran Resource Center 23-24			\$ -	\$ 20,561.33
31332 - Equitable Placement and Completion			\$ 56,236.39	\$ 43,362.25
31333 - Transfer Ed & Articulation-Seamless			\$ -	\$ 12,535.32
31334 - Retention/Enrollment Outreach 23-24			\$ 232,158.27	\$ 69,016.77
31335 - Strong Workforce Local CCCC 23-24 (Year 8)			\$ -	\$ -

Description	2021-22 YTD	2022-23 YTD	2023-24 YTD	2024-25 as of 12/02/2024
31336 - Cabrillo CCD 2324 Strong Workforce (Year 8)			\$ -	\$ 10,723.86
31337 - UC Regents Puente Program			\$ -	\$ 6,915.13
31338 - Umoja Campus Programs				\$ -
31339 - LGBTQ+ Services 23-24			\$ -	\$ -
31340 - AANHPI Student Achievement 2324			\$ 6,529.84	\$ 60,475.65
31341 - Rising Scholars - Juvenile Justice			\$ -	\$ 29,891.81
31343 - Student Transfer Achievement Reform			\$ 75,192.74	\$ 107,133.00
31344 - ELL Healthcare Pathways Grant 23-24			\$ -	\$ 979.92
31346 - ZTC Acceleration Grant			\$ -	\$ 34,933.23
31347 - Basic Needs 23-24 Ongoing			\$ -	\$ 62,132.16
31348 - California College Promise 24-25				\$ 114,607.91
31349 - SFSU Bay Area K-16 Collaborative			\$ -	\$ -
31351 - Student Mental Health Services 2425				\$ 94,200.33
31352 - Basic Needs 24-25 Ongoing				\$ -
31353 - SMUHSD - ACCEL FY24-25				\$ 33,742.61
31354 - Undocumented Resource Liaisons 2425				\$ 24,775.97
31355 - Veteran Resource Center 24-25				\$ 232.06
31356 - Strong Workforce Local CCCC 24-25 (Year 9)				\$ -
31357 - LGBTQ+ Services 24-25				\$ -
31358 - AANHPI Student Achievement 2425				\$ -
31359 - SFAA One-Time				\$ 6,877.78
31360 - Common Course Numbering				\$ -
31361 - SCCCD IEPI PRT				\$ 3,313.65
<b>31000's - State Funds Total</b>	<b>\$ 6,792,974.08</b>	<b>\$ 6,126,336.51</b>	<b>\$ 9,002,273.08</b>	<b>\$ 3,566,263.14</b>
<b>32000's - Local Funds</b>				
32011 - Pen Com Fdt C/S Grant	\$ 981.69			
32017 - Menlo Park Redevelopment Project	\$ 356,108.00	\$ 373,345.63	\$ 392,012.91	\$ 182,997.80
32063 - Preschool for All - SMCOE - First 5		\$ 6,082.50		
32081 - SMCGS Grant - Canada Coll Library	\$ 276.58	\$ 1,350.98	\$ 1,671.17	\$ 1,487.82
32106 - UWBA-SparkPoint Canada	\$ 58,400.00	\$ 32,403.94	\$ 20,846.06	\$ 2,548.61
32121 - FCCC Civic Impact Project 06/30/17	\$ -	\$ -	\$ 4,058.52	\$ -
32133 - SAGA Foundation	\$ -	\$ -	\$ 129.00	\$ -
32138 - Pinpoint Frndn Can Guardian Scholars	\$ 800.00	\$ 2,675.27	\$ 1,818.05	\$ 330.00
<b>32000's - Local Funds Total</b>	<b>\$ 416,566.27</b>	<b>\$ 415,858.32</b>	<b>\$ 420,535.71</b>	<b>\$ 187,364.23</b>
<b>35000's &amp; 38000's - Miscellaneous Restricted Funds</b>				
35001 - Instr Data Processing	\$ 140.18	\$ -	\$ 363.19	\$ -
35045 - Financial Aid Admin Cost Allow	\$ 12,577.12	\$ 8,562.38	\$ 18,498.38	\$ 3,465.15
35048 - SMCCC Fdntn Donations	\$ 739.26	\$ 0.00	\$ (0.00)	\$ 17,687.66
35063 - Promise Scholarship Program- Canada	\$ 810,967.73	\$ 795,616.87	\$ 779,613.30	\$ 428,846.52
35066 - Food Insecurity Program	\$ 312,325.00	\$ 502,673.26	\$ 299,525.27	\$ 103,000.00
35068 - Financial Aid Maintenance of Effort			\$ 889,123.73	\$ 381,703.08
38188 - Middle College HS Sequoia UHSD	\$ 122,262.47	\$ 135,885.87	\$ 142,166.99	\$ 60,070.88
<b>35000's &amp; 38000's - Miscellaneous Restricted Funds Total</b>	<b>\$ 1,259,011.76</b>	<b>\$ 1,442,738.38</b>	<b>\$ 2,129,290.86</b>	<b>\$ 994,773.29</b>
<b>39000's - Restricted Fees</b>				
39030 - Health Services	\$ 271,632.47	\$ 313,304.13	\$ 365,910.69	\$ 166,703.45
<b>39000's - Restricted Fees Total</b>	<b>\$ 271,632.47</b>	<b>\$ 313,304.13</b>	<b>\$ 365,910.69</b>	<b>\$ 166,703.45</b>
<b>Grand Total</b>	<b>\$ 12,326,292.36</b>	<b>\$ 10,260,719.60</b>	<b>\$ 13,494,125.06</b>	<b>\$ 5,403,414.83</b>